

WHAT IS CLAIMED IS:**1. A shoe or boot comprising:**

- an inner moisture transfer material;**
- a nonwoven added with open cell foam material;**
- a thermal insulating layer; and**
- an outer moisture transfer material waterproofed by a waterproof film.**

2. The shoe or boot according to claim 1, wherein the open cell foam is hydrophilic and breathable.

3. The shoe or boot according to claim 1, wherein at least two of the four layers defined therein are attached to each other by lamination.

4. The shoe or boot according to claim 1, wherein at least two of the four layers defined therein are attached to each other by mechanical bonding.

5. The shoe or boot according to claim 1, wherein the outer moisture transfer material includes a fabric that is structurally knitted or woven to repel water.

6. The shoe or boot according to claim 1, wherein the open cell foam has reversible thermal enhanced properties.

7. The shoe or boot according to claim 1, wherein the nonwoven has reversible thermal enhanced properties.
8. A shoe or boot comprising:
- an inner moisture transfer material; and
 - a thermal nonwoven composite formed from a combination of synthetic fibers and an open-cell foam material.
9. The shoe or boot according to claim 8, wherein the thermal nonwoven composite has reversible enhanced thermal properties;
10. The shoe or boot according to claim 8, further comprising an outer layer attached to the thermal nonwoven composite, the outer layer comprising encapsulated synthetic fibers.
11. A shoe or boot comprising:
- an inner moisture transfer material;
 - a nonwoven having reversible enhanced thermal properties;
12. The shoe or boot according to claim 11, wherein the nonwoven has been combined with an open cell foam that has reversible enhanced thermal properties.
13. A shoe or boot comprising:

an inner moisture transfer material;

an open cell foam material; and

a spacer material attached to the foam material.

14. The shoe or boot according to claim 13, wherein the spacer material has reversible enhanced thermal properties.

15. The shoe or boot according to claim 13, wherein the open cell foam has reversible enhanced thermal properties.

16. The shoe or boot according to claim 13, wherein the open cell foam is combined with fibers and has reversible enhanced thermal properties.

17. The shoe or boot according to claim 1, wherein at least one of the nonwoven or the foam has been treated with a chemical ionization.

18. The shoe or boot according to claim 8, wherein the thermal nonwoven composite has been treated with a chemical ionization.